

there is just no rationality between the use proposed, capital construction and maintenance in parks, and the class of people that are going to have to be paying the tax. There is not a one of you in this body, I believe, who really thinks this tax is justified. You like I believe our parks are in sad shape and that we have neglected them over the years. It is true. All you have to do is look at them. We have far too much land and not enough development for park purposes. But this is not the answer. The answer is to use general fund tax money which affects all of us or it is to place some tax upon the people that use parks. We are using tax funds, general purpose tax funds, and we have a proposal finally before us for user fees. Now that is the appropriate step to take. You can't run a few high schoolers, a few young adults through here before a committee who testify that they are for the bill and think that is what the people of this state want. They most assuredly do not. It is not that that is the prime factor. It is just that taxation, special taxes, should go for the type of activity that benefit the people that pay those special taxes. Now what we are doing here also is establishing a long term tax on pop. You say it is going to go out of effect. It won't go out of effect. You know it as well as me. Incidentally, Senator Lewis, the money from the cigarette tax fund to pay for the field house down here, the one we are going to name Devaney Field House, I hope, well that money is being used already for a lot of other things. It was used for a very beneficial structure down at the Beatrice State Home, I will call it Beatrice Development Center, and it is used for many other things and that 5¢ tax on cigarettes is never, never, never going to come off and you know it. And this pop tax is never going to come off either if we put it on. So at least, if we are going to put a tax on, let's make sure it is for a legitimate purpose. We don't have to tax every commodity under the sun, water, air, every type of good or product. We don't have to do that. If we do tax it, we had better have a good reason. You don't have the reason found in this bill. You should oppose this bill.

PRESIDENT: Senator Duis.

SENATOR DUIS: Mr. President, the only thing I wanted to say here and I go along with this fractional tax and that is, the introducer of the bill, if I might ask him a question. Are you positive and do you have any recollection of other partial tax we put on anything when it wasn't raised the other partial part up to the point, and I will give you the example. We could tax gasoline a half cent more but it goes up one cent. Where do you think the cost of a bottle of pop will go after we put a fractional on it?

SENATOR REUTZEL: Senator Duis, the tax would be about three-quarters of a cent on an average can of pop, and this is taxed at the wholesale level. So they are either going to have to add one cent on there to each bottle of pop or they are not going to pass it on. The statistics we passed out we feel that it is not justified to add an additional one cent tax on there, and to this, I would only add that pop is a competitive type of product.